

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF NEBRASKA

IN THE MATTER OF:)	
)	
M&S GRADING, INC.,)	
)	
Debtor.)	
)	
CONTRACTORS, LABORERS,)	
TEAMSTERS AND ENGINEERS)	8:06CV693
HEALTH, & WELFARE PLAN,)	
CONTRACTORS, LABORERS,)	BK02-81632
TEAMSTERS AND ENGINEERS)	
PENSION PLAN, DEAN HIGHTREE,)	
KIM QUICK, TOM MERKSICK, CALVIN)	
G. NEGUS, VIC J. LECHTENBERG)	ORDER
AND EUGENE LEA, TRUSTEES,)	
)	
Appellants,)	
)	
v.)	
)	
M&S GRADING, INC.,)	
)	
Appellee.)	
)	

This matter is before the court on appellants' motion for rehearing, Filing No. 19. The Contractors, Laborers, Teamsters and Engineers Pension and Health and Welfare Plans seek a rehearing of the court's order dismissing the Plans' appeal. Filing No. 18. M&S Grading, Inc. ("M&S") opposes this motion. Filing No. 21. The court has reviewed the parties' briefs in support of their positions, the law, and the court's previous memorandum and order. The court finds that a rehearing or leave to submit further legal argument is not warranted and therefore, appellants' motion is denied.

ACCORDINGLY, IT IS ORDERED that appellants' motion for rehearing, Filing No. 19, is denied.

DATED this 23rd day of May, 2007.

BY THE COURT:

s/Joseph F. Bataillon
Chief United States District Judge